



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
REGION 5
77 WEST JACKSON BOULEVARD
CHICAGO, IL 60604-3590

US EPA RECORDS CENTER REGION 5



REPLY TO THE ATTENTION OF:

JUL 19 2001

MEMORANDUM

Subject: Superfund Site No. B5W5
Armco Incorporation, OH
Itemized Cost Summary Request

From: Darius L. Taylor, Financial Specialist
Cost Recovery Team
Program Accounting & Analysis Section *Darius L. Taylor*

Through: Anthony Audia, Chief *D.L. Taylor for A.A.*
Program Accounting & Analysis Section

To: Peter Felitti, Attorney
Multi-Media Branch II, Section IV

The attached Itemized Cost Summary outlines all of the cumulative cost expenditures in the Integrated Financial Management System for Armco Incorporation, OH site.

We have computed and included for your information Region V's indirect costs. Based on adjustments recommended by the Office of Inspector General's Superfund audit for Fiscal Years 83 through 86, final indirect cost rates will be \$71.00 (FY83); \$61.00 (FY84); \$53.00 (FY85); \$51.00 (FY86); \$53.00 (FY87); \$64.00 (FY88); and \$64.00 (FY89), respectively. Indirect cost rates for these years were conservative and did not result in allocating all indirect costs to sites. Therefore, starting in FY90 a new full cost indirect cost rate methodology will be applied to Superfund sites. This essentially means that the new indirect cost rates will be expressed as a percentage of total direct site costs as opposed to a dollar rate per hour (as was true under the old methodology). The resulting indirect cost rates for FY90 through FY 1999 are based on actual costs for those fiscal years and are as follows: 31.03% (FY90), 27.61% (FY91), 29.75% (FY92), 33.32% (FY93), 35.87% (FY94), 26.84% (FY95), 32.57% (FY96), 39.72% (FY97), 38.85% (FY98), and 39.21% (FY99), respectively. Indirect cost rates for FY 2000 and

FY 2001 will be 39.21% and are based on FY99 costs. These rates are provisional and will be updated upon subsequent indirect cost calculations.

The third report lists all the non-payroll and indirect cost expenses related to the site, i.e., travel, shipping purchases, state assistance agreements, Interagency Agreements and contractor costs. The reports are current through June 30, 2001. We have also attached a listing that gives definitions of the various object class codes that may appear on the reports.

If you have any questions or require any additional assistance, please contact Darius Taylor at FTS 353-3241.

Attachments

OBJECT CLASS LIST

OBJECT CLASS	DEFINITION
21.11	Per Diem & Subsistence while on Travel.
21.13	Common Carrier.
21.14	Privately Owned Vehicle.
21.15	Commercial Rental Vehicle.
21.17	Incidental Costs.
22.09	Other Transportation - Other expenses such as parcel post, contractual charges for the transportation and care to things.
	Management & Support Contracts - Contracts for management support, or administrative requirements not otherwise classified.
25.35	Program Contracts - Planned dollars for contracts which support program operations. Included in this category are contracts for monitoring, for surveillance and analysis, for Regional laboratory analysis and analysis of programs.
25.70	Interagency Agreements - Contracts and agreements with other Government Agencies.
25.76	Site Supervision & Development Interagency Agreements - Agreements for the purpose of construction monitoring, investigating, studying and cleaning up hazardous waste sites or emergency response on spills.
31.06	Protective Equipment and Clothing - Personal.
31.80	Other Equipment valued at more than \$500.
31.90	Other Equipment valued at less than \$500.
41.83	Investigations, Surveys, or Studies Awards to governmental or non-governmental or individuals for investigations, surveys, or studies of solid waste pollution.
41.85	Superfund Remedial Planning & Implementation Awards to organization or individuals for remedial planning or disposal for hazardous materials.

Itemized Cost Summary

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

REGIONAL PAYROLL COSTS	\$4,331.86
EPA INDIRECT COSTS	\$2,796.23
OTHER EXPENDITURES (OTH)	
DYNCORP INFORMATION & ENGINEERING (68-W9-8106)	\$2,799.58
Total Site Costs:	\$9,927.67

Regional Payroll Costs
 ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5
 Costs Through 06/30/2001.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
BOENZI, FRANK A.	2001	17	8.00	362.34
CIVIL INVESTIGATOR		18	2.00	90.58
			<u>10.00</u>	<u>\$452.92</u>
BYRD, SHEILA M.	2001	10	2.00	47.98
FINANCIAL ASSISTANT			<u>2.00</u>	<u>\$47.98</u>
CARLSON, JANET R.	2001	19	2.00	103.03 ⁽¹⁾
GENERAL ATTORNEY			<u>2.00</u>	<u>\$103.03</u>
PADOVANI, STEVEN J.	2001	18	9.00	412.00
ENVIRONMENTAL SCIENTIST		19	12.00	549.32
			<u>21.00</u>	<u>\$961.32</u>
PALERMO, MARK J.	2001	19	3.00	108.74 ⁽²⁾
GENERAL ATTORNEY			<u>3.00</u>	<u>\$108.74</u>
SHEPPARD, DEENA M.	2001	10	6.00	204.45
ENVIRONMENTAL PROTECTION ASSISTANT		11	2.00	68.16
		13	15.00	511.13
		15	18.00	613.35
		16	3.00	102.22
		17	9.00	306.68
		18	9.00	306.68
		19	16.00	545.20
			<u>78.00</u>	<u>\$2,657.87</u>
Total Regional Payroll Costs			<u>116.00</u>	<u>\$4,331.86</u>

(1) DOCUMENT IS UNAVAILABLE AT PRESENT.

(2) DOCUMENT IS UNAVAILABLE AT PRESENT.

Headquarters Payroll Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Hours</u>	<u>Payroll Costs</u>
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EPA Indirect Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

<u>Fiscal Year</u>	<u>Direct Costs</u>	<u>Indirect Rate(%)</u>	<u>Indirect Costs</u>
2001	7,131.44	39.21%	2,796.23
	<u>7,131.44</u>		
Total EPA Indirect Costs			<u>\$2,796.23</u>

EPA Indirect Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

PAYROLL DIRECT COSTS

<u>Employee Name</u>	<u>Fiscal Year</u>	<u>Pay Period</u>	<u>Payroll Costs</u>	<u>Ind. Rate (%)</u>	<u>Indirect Costs</u>
BOENZI, FRANK A.	2001	17	362.34	39.21%	142.07
		18	90.58	39.21%	35.52
			452.92		\$177.59
BYRD, SHEILA M.	2001	10	47.98	39.21%	18.81
			47.98		\$18.81
CARLSON, JANET R.	2001	19	103.03	39.21%	40.40
			103.03		\$40.40
PADOVANI, STEVEN J.	2001	18	412.00	39.21%	161.55
		19	549.32	39.21%	215.39
			961.32		\$376.94
PALERMO, MARK J.	2001	19	108.74	39.21%	42.64
			108.74		\$42.64
SHEPPARD, DEENA M.	2001	10	204.45	39.21%	80.16
		11	68.16	39.21%	26.73
		13	511.13	39.21%	200.41
		15	613.35	39.21%	240.49
		16	102.22	39.21%	40.08
		17	306.68	39.21%	120.25
		18	306.68	39.21%	120.25
		19	545.20	39.21%	213.77
			2,657.87		\$1,042.14
Total Fiscal Year 2001 Payroll Direct Costs:			4,331.86		\$1,698.52

EPA Indirect Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

OTHER DIRECT COSTS

Contract, IAG, SCA, Misc.NO	Voucher Number	Treasury Schedule Date	Site Amount	Annual/SMO Allocation Costs	Ind. Rate (%)	Indirect Costs
68-W9-8106	2-12	04/05/2001	29.16	0.00	39.21%	11.43
	3-1	05/16/2001	483.04	0.00	39.21%	189.40
	3-2	06/08/2001	2,287.38	0.00	39.21%	896.88
			2,799.58	0.00		\$1,097.71

Total Fiscal Year 2001 Other Direct Costs:

2,799.58	0.00	\$1,097.71
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Total Fiscal Year 2001:

7,131.44

\$2,796.23

Total EPA Indirect Costs

\$2,796.23

Regional Travel Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Headquarters Travel Costs
ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5
Costs Through 06/30/2001.

<u>Traveler/Vendor Name</u>	<u>Travel Number</u>	<u>Treasury Schedule</u>	<u>Treasury Schedule Date</u>	<u>Travel Costs</u>
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Contract Costs

ARMCO INCORPORATION, HAMILTON, OH SITE ID = B5 W5

Costs Through 06/30/2001.

OTHER EXPENDITURES (OTH)

Contractor Name: DYNCORP INFORMATION & ENGINEERING

EPA Contract Number: 68-W9-8106

Project Officer(s): FORD, CRYSTAL TOLLIVER
RICH, MARY ANN

Dates of Service: From: 01/26/2001 To: 03/29/2001

Summary of Service:

Total Costs: \$2,799.58

<u>Voucher Number</u>	<u>Voucher Date</u>	<u>Voucher Amount</u>	<u>Treasury Schedule Number and Date</u>	<u>Site Amount</u>
2-12	03/12/2001	110,468.54	R1350 04/05/2001	29.16
3-1	04/19/2001	93,083.12	R1422 05/16/2001	483.04
3-2	05/15/2001	111,058.88	R1466 06/08/2001	2,287.38
			Total:	<u>\$2,799.58</u>

U.S. ENVIRONMENTAL
PROTECTION AGENCY

JUL 17 2001

OFFICE OF REGIONAL
COUNSEL